



INPRS EMPLOYER FAQs

INDIANA PUBLIC RETIREMENT SYSTEM

Q.

Does INPRS apply the same process to all employers?

A.

Yes. INPRS has a standard internal process that applies to all employers.

EPPA will notify employers via phone, email and/or letter of their delinquent report or payment. However, failure to receive notification does not exempt the employer from their liability or penalty.

Q.

What information will be provided to delinquent employers by EPPA via phone, email, and/or letter?

A.

EPPA will make employers aware of the following:

- A \$100 per day penalty will be assessed for all reports, records, or payments that are delinquent more than 30 days past the due date.
- The consequence of qualifying as “habitually late,” and the ability of INPRS to collect delinquent funds through the auditor’s office or the attorney general.

Q.

Required contributions and reports should be submitted within 30 days of the due date. What if the 30th day falls on a weekend or legal holiday?

A.

The due date becomes the next business day if the 30th day falls on a weekend or legal holiday.

Q.

What happens if employers remain delinquent for 60 days?

A.

INPRS will:

- Send a letter notifying the employer that the employer qualifies as “habitually late.”
- Inform the employer that its “habitually late” status will remain for 12 months.
- Inform the employer that INPRS through the Auditor of the State of Indiana will withhold a \$100 per day penalty for all reports, records, or payments more than 30 days past the due date.
- Notify the Office of the Attorney General to require the employer to file all delinquent wage and contribution reports.

Q.

What other action will INPRS take to acquire delinquent contributions from employers?

A.

INPRS will notify the Auditor of the State of Indiana to withhold the \$100 per day penalty and all contributions owed from money payable to delinquent employers. Funds recovered by the auditor’s office will be transferred to the INPRS fund.

Funds may also be recovered in a lawsuit in the superior court of the county in which the employer is located by an action through the Office of the Attorney General.

Q.

What other consequences may affect school corporations with delinquent wage and contribution payments?

A.

If a school corporation qualifies as “habitually late,” the school corporation is ineligible to receive any distribution of money from the state for school purposes. Reports and payments must first be received and approved by the INPRS board.